IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s)

: Tomohiro ITO et al.

Serial No.

10/527,939

For

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HEADPHONES

Filed

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December 27, 2005

Examiner

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Huyen D. Le

Art Unit

2615

Confirmation No.

2370

745 Fifth Avenue New York, NY 10151

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via Electronic Filing Services on February 28, 2008.

Patricia A. Dubyne

(Name of person signing transmittal)

Signature

February 28, 2008

Date of Signature

PRELIMINARY AMENDMENT FILED WITH REQUEST FOR CONTINUED EXAMINATION

Mail Stop RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following amendment is being filed with a Request for Continued Examination and includes amendments to the claims previously found to recite allowable subject matter in the

- 1 - 00524058

Notice of Allowance mailed January 11, 2008. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.

- 2 - 00524058